## **ABSTRACT**

A process of fabricating a plurality of devices containing MEMS membranes (sealed micro-machined meshes) may begin with certain process steps being performed from the top side of a substrate carrying the plurality of devices. A carrier wafer is attached to the top side of the substrate. The thickness of the substrate is reduced using any known technique. The fabrication process is continued by performing various process steps from the back side of the substrate. Alternatively, a process of fabricating a plurality of devices containing MEMS membranes may begin with attaching a carrier wafer to a top side of a substrate carrying the plurality of devices. The thickness of the substrate is reduced. Process steps are then performed from the back side of the substrate. A carrier wafer is attached to the back side of the substrate and the carrier wafer on the top side of the substrate is removed. Thereafter, process steps are performed from the top side of the substrate. This disclosure encompasses a process for fabricating a MEMS device in which the thickness of a substrate is reduced; a carrier wafer is attached to one of the top side and back side of the substrate for at least a part of the process of fabricating the MEMS device. Because of the rules governing abstracts, this abstract should not be relied upon in construing the claims.